

CERTIFICATE

2011

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
Lane County Cemetery Dist. 1

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2011; and (3) the
Amount(s) of 2010 Ad Valorem Tax are within statutory limitations for the 2011 Budget.

| Table of Contents: | | Page No. | 2011 Adopted Budget | | |
|------------------------------------------|---------------|-------------|---------------------------|----------------------------------|-------------------------------|
| | | | Expenditure | Amount of 2010 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2011 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Veh & Slider | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 0 | 6 | 139,000 | 125,323 | 3,845 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Totals | XXXXXXXXXX | | 139,000 | 125,323 | |
| Budget Summary | | 0 | | | |
| Neighborhood Revitalization Rebate | | | Is a Resolution required? | Yes | |
| Resolution | | ✓ | | | |

Assisted by: _____
Address: _____

County Clerk's Use Only
32,593,290
November 1st Total
Assessed Valuation

| |
|---------------------------|
| State Use Only |
| Received _____ |
| Reviewed by _____ |
| Follow-up: Yes ___ No ___ |

Attest: 11-30 2010
Crystal D. Johnson
County Clerk

Ronell E. Gann
Norman Gasker
Rebecca Campbell

Governing Body

SPECIAL DISTRICT RESOLUTION

RESOLUTION NO. 2010-1

A resolution expressing the property taxation policy of the Board of Lane County Cemetery Dist. 1 District with respect to financing the 2011 annual budget for Lane County Cemetery Dist. 1, Lane County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2011 Lane County Cemetery Dist. 1 district budget exceed the amount levied to finance the 2010 Lane County Cemetery Dist. 1 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Lane County Cemetery Dist. 1 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Lane County Cemetery Dist. 1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2011 Lane County Cemetery Dist. 1 budget as defined above.

Adopted this 9th day of August, 2010 by the Lane County Cemetery Dist. 1 District Board, Lane County, Kansas.

Lane County Cemetery Dist. 1 District Board

Ronald E. Conner

, Chair/President

Norman Barker

, Member

Rebecca Campbell

, Member

Page No.

(Attach a signed copy to the budget)

Computation to Determine Limit for 2011

| | | Amount of Levy |
|-------------------------------------------------------------------------------------|-------------------|-----------------------|
| 1. Total Tax Levy Amount in 2010 Budget | + \$ | <u>109,497</u> |
| 2. Debt Service Levy in 2010 Budget | - \$ | <u>0</u> |
| 3. Tax Levy Excluding Debt Service | \$ | <u>109,497</u> |
| 2010 Valuation Information for Valuation Adjustments: | | |
| 4. New Improvements for 2010: | + <u>91,167</u> | |
| 5. Increase in Personal Property for 2010: | | |
| 5a. Personal Property 2010 | + <u>673,972</u> | |
| 5b. Personal Property 2009 | - <u>648,985</u> | |
| 5c. Increase in Personal Property (5a minus 5b) | + <u>24,987</u> | |
| | (Use Only if > 0) | |
| 6. Valuation of Property that has Changed in Use during 2010: | <u>141,330</u> | |
| 7. Total Valuation Adjustment (Sum of 4, 5c, 6) | <u>257,484</u> | |
| 8. Total Estimated Valuation July, 1,2010 | <u>32,737,308</u> | |
| 9. Total Valuation less Valuation Adjustment (8 minus 7) | <u>32,479,824</u> | |
| 10. Factor for Increase (7 divided by 9) | <u>0.00793</u> | |
| 11. Amount of Increase (10 times 3) | + \$ | <u>868</u> |
| 12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11) | \$ | <u>110,365</u> |
| 13. Debt Service Levy in this 2011 Budget | | <u>0</u> |
| 14. Maximum levy, including debt service, without a Resolution (12 plus 13) | | <u>110,365</u> |

If the 2011 budget includes tax levies exceeding the total on line 14, you must
adopt a resolution to exceed this limit and attach a copy to this budget.

Lane County Cemetery Dist. 1
Lane County

2011

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER

| 2010 Budgeted Funds | Tax Levy Amount in 2009 Budget | Allocation for Year 2011 | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|--------|
| | | MVT | RVT | 16/20M Veh | Slider |
| General | 109,497 | 6,207 | 125 | 490 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 |
| Total | 109,497 | 6,207 | 125 | 490 | 0 |

County Treas MVT Estimate

6,207

County Treas RVT Estimate

125

County Treas 16/20 M Vehicle Tax Estimate

490

County Treas Slider Estimate

0

MVT Factor 0.05669

RVT Factor 0.00114

16/20M Factor 0.00448

Slider Factor 0.00000

2011

Lane County Cemetery Dist. 1
Lane County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2009 | Current Amount for 2010 | Proposed Amount for 2011 | Transfers Authorized by Statute |
|---------------------------------------------------|---------------------------------------------|---------------------------------------|----------------------------------------|-----------------------------------------|------------------------------------------------|
| None | | | | | |
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| | | | | | |
| Totals | | 0 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2010 and/or 2011 from a non-budgeted fund.

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2010 | Date Due | | Amount Due 2010 | | Amount Due 2011 | |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | 0 | | | 0 | 0 | 0 | 0 |

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2010 | Payments Due 2010 | Payments Due 2011 |
|----------------|---------------|---------------------------|-----------------|---------------------------------------------|----------------------------------|-------------------|-------------------|
| None | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| Total | | | | 0 | 0 | 0 | 0 |

*****If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

Lane County Cemetery Dist. 1
Lane County
FUND PAGE - GENERAL

State of Kansas
Special District
2011

| Adopted Budget General | Prior Year Actual 2009 | Current Year Estimate 2010 | Proposed Budget Year 2011 |
|-----------------------------------------------------|---------------------------|-------------------------------|------------------------------|
| Unencumbered Cash Balance Jan 1 | 13,554 | 9,383 | 2,655 |
| Receipts: | | | |
| Ad Valorem Tax | 65,197 | 109,497 | xxxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 261 | 400 | |
| Motor Vehicle Tax | 3,678 | 3,400 | 6,207 |
| Recreational Vehicle Tax | 73 | 75 | 125 |
| 16/20M Vehicle Tax | 457 | 500 | 490 |
| LAVTR | | | 0 |
| Slider | | | 0 |
| In Lieu of Taxes | | | |
| Openings & Closings | 4,625 | 3,000 | 3,000 |
| Lot Sales | 800 | 1,200 | 1,000 |
| Interest | 144 | 200 | 200 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 75,235 | 118,272 | 11,022 |
| Resources Available: | 88,789 | 127,655 | 13,677 |
| Expenditures: | | | |
| Wages & Taxes | 40,416 | 35,000 | 40,000 |
| Insurance | 690 | 1,000 | 1,200 |
| Contract Labor | 7,497 | 8,000 | 7,000 |
| Equipment | 6,389 | 7,500 | 7,500 |
| Repairs, Supplies, Maint. | 20,354 | 50,000 | 65,000 |
| Automobile Expenses | 1,577 | 4,000 | 4,000 |
| Utilities | 2,329 | 4,500 | 4,000 |
| Other/Misc | 154 | 15,000 | 10,300 |
| | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Expenditures | | | |
| Total Expenditures | 79,406 | 125,000 | 139,000 |
| Unencumbered Cash Balance Dec 31 | 9,383 | 2,655 | xxxxxxxxxxxxxxxxxxxx |
| 2009/2010 Budget Authority Amount: | 86,500 | 125,000 | |
| | | Non-Appr Bal | |
| | | Tot Exp/Non-Appr Bal | 139,000 |
| | | Tax Required | 125,323 |
| | | Del Comp Rate: 0.000% | 0 |
| | | Amount of 2010 Ad Valorem Tax | 125,323 |

revised 9/25/09

NON-BUDGETED FUNDS

(Only the actual budget year for 2009 is to be shown)

Lane County Cemetery Dist. 1

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

State of Kansas
Special District

2011

The governing body of
Lane County Cemetery Dist. 1
Lane County

will meet on August 9, 2010 at 8:00 a.m. at Dighton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Dighton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2009 | | Current Year Estimate for 2010 | | Proposed Budget Year for 2011 | | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-------------------------------|-------------------------------|------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Expenditures | Amount of 2010 Ad Valorem Tax | Actual Tax Rate* |
| General | 79,406 | 2.129 | 125,000 | 3.590 | 139,000 | 125,323 | 3.828 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 79,406 | 2.129 | 125,000 | 3.590 | 139,000 | 125,323 | 3.828 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 79,406 | | 125,000 | | 139,000 | | |
| Total Tax Levied | 68,395 | | 109,497 | | xxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 32,122,796 | | 30,500,160 | | 32,737,308 | | |

Outstanding Indebtedness,

| Jan 1, | 2008 | 2009 | 2010 |
|-------------------|------|------|------|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| No-Fund Warrant | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

Clerk

Page No.

Lane County Cemetery Dist. 1

2011

2011 Neighborhood Revitalization Rebate

| Budgeted Funds for 2011 | 2010 Ad Valorem before Rebate** | 2010 Mil Rate before Rebate | Estimate 2011 NR Rebate |
|----------------------------|---------------------------------------|--------------------------------|----------------------------|
| General | | | |
| Debt Service | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 0 | 0.000 | 0 |

2010 July 1 Valuation: 32,737,308

Valuation Factor: 32,737.308

Neighborhood Revitalization Subj to Rebate: 53,610

Neighborhood Revitalization factor: 53.61

**This information comes from the 2011 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Page No.

Proof of Publication

State of Kansas,
County of Lane, ss:

Mary Hartman

of lawful age, being duly sworn upon oath states that he/she is the editor of THE DIGHTON HERALD

THAT said newspaper has been published at least weekly (50) times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said paper was entered as second class matter at the post office of its publication;

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in LANE County, Kansas, and is NOT a trade, religious or fraternal publication and has been PRINTED and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 28 day of July, 2010

2nd Publication was made on the ___ day of ___, 20__

3rd Publication was made on the ___ day of ___, 20__

4th Publication was made on the ___ day of ___, 20__

5th Publication was made on the ___ day of ___, 20__

6th Publication was made on the ___ day of ___, 20__

Publication fee \$ 63.00

Affidavit, Notary's Fees \$ _____

Additional Copies @ \$ _____

Total Publication Fee \$ 63.00

(Signed) Mary Hartman

Witness my hand this 28 day of July, 2010

SUBSCRIBED and SWORN to before me this 28

(First published in The Dighton Herald Wednesday, July 28, 2010)

NOTICE OF BUDGET HEARING

The governing body of Lane County, Kansas, will meet on August 9, 2010 at 9:00 a.m. at Dighton City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed tax of all lands and the amount of tax to be levied. A detailed description of the information is available at Dighton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed 2010 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits for 2011. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2009 | | Current Year Estimate for 2010 | | Proposed Budget Year for 2011 | |
|-------------------------|------------------------|-----------------|--------------------------------|-----------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate | Expenditures | Actual Tax Rate | Expenditures | Ad Valorem Tax |
| Debt Service | 125,000 | 2.729 | 125,000 | 3.390 | 139,000 | 3.828 |
| Totals | 125,000 | 2.729 | 125,000 | 3.390 | 139,000 | 3.828 |
| Land Transfer | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Expenditures | 125,000 | 2.729 | 125,000 | 3.390 | 139,000 | 3.828 |
| Total Fund Expenditures | 125,000 | 2.729 | 125,000 | 3.390 | 139,000 | 3.828 |
| Assessed Valuation | 4,580,221,796 | | 30,500,160 | | 32,717,308 | |

Outstanding Indebtedness

| | 2009 | 2010 |
|------------------|------|------|
| Revenue | 0 | 0 |
| Net Expenditures | 0 | 0 |
| Land Transfer | 0 | 0 |
| Total | 0 | 0 |

Taxpayer's responsibility

Theresa Barber
Clerk